



Always use Form 1040 when using tax software

Considerations	Form 1040EZ	Form 1040A	Form 1040
Filing Status	Single or married filing jointly	Any	Any
Exemptions	Personal (No dependents)	Personal and dependents	Personal and dependents
Income Sources	Wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund Dividends and taxable interest not over \$1,500	Same as 1040EZ, plus: interest, ordinary dividends, capital gain distributions, annuities, IRAs, taxable social security and railroad retirement benefits	Same as 1040A, plus: income from self-employment, certain tips, non-taxable distributions required to be reported as capital gains
Taxable Income	Line 6 is less than \$100,000	Line 27 is less than \$100,000	Line 43 is any amount
Adjustments	None	Educator expenses, IRA deductions, student loan interest deduction, and tuition and fees deduction	Any
Deductions	Standard deduction only. If filing a joint return, taxpayer and spouse must both be under the age of 65 and not blind at the end of 2010	Standard deduction only	Standard or itemized deductions
Tax Credits	Earned Income Credit and making work pay credit	Child tax credit (CTC), additional CTC credit, education credit, earned income credit, credit for child and dependent care expenses, credit for the elderly or disabled, adoption credit, making work pay credit, government retiree credit or retirement savings contributions credit	All

Hint: Always start Form 1040.